Supporting U.S. Payroll

A Practical Guide for Global Teams

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Introduction

This guide is intended as a practical orientation resource for global payroll, HR operations, finance, shared services, vendor, and business teams that support or oversee U.S. payroll operations.

It is not a payroll processing manual, compliance course, CPP preparation product, or tax training guide. It is designed to help readers understand the operational areas that commonly influence U.S. payroll outcomes.

How to Use This Guide

Use this guide as a practical reference when supporting U.S. payroll activity, reviewing payroll information, coordinating with payroll providers, or preparing for payroll-related conversations.

Section 1 - Why U.S. Payroll Often Feels Different

Many professionals who begin supporting U.S. payroll already have significant payroll experience in their own countries. For this reason, the challenge is rarely learning payroll itself. The challenge is understanding why the U.S. payroll environment often feels different from payroll environments elsewhere in the world.

U.S. payroll operates within a unique combination of federal, state, local, employer, and employee-specific variables that often must be considered at the same time.

How U.S. Payroll Compares to Other Payroll Environments

Area	Typical Experience Outside the U.S.	Typical U.S. Experience
Tax Rules	Often administered through a single national authority	Federal, state, and sometimes local taxes may apply simultaneously
Compliance Requirements	Primarily national regulations	Federal, state, and local requirements may all apply
Payroll Frequency	Monthly payroll is common	Weekly, biweekly, semi-monthly, and monthly payrolls are all common
Employee Location	Often less impactful from a payroll perspective	Employee work location may significantly affect payroll processing
Benefits	Greater emphasis on statutory programs	Mix of statutory programs and employer-sponsored benefits
Year-End Activities	Often fewer year-end reporting forms	Multiple federal, state, and employee reporting requirements

Why Global Teams Often Find U.S. Payroll More Complex

State rules can be significantly different

Employees working in different states may create very different payroll considerations despite working for the same employer.

- Income tax withholding
- Minimum wage
- Overtime
- Final paycheck timing
- Paid sick leave
- Paid family leave
- Meal and rest breaks

Employee-specific tax elections play a larger role

Payroll systems may rely on employee-provided information, which can make withholding feel less standardized.

- Filing status
- Dependents
- Multiple jobs
- Additional withholding elections

Multiple payroll taxes operate simultaneously

This layered structure is one reason payroll teams place significant emphasis on planning, review, and reconciliation.

- Federal income tax withholding
- Social Security
- Medicare
- Federal unemployment programs
- State unemployment programs
- State and local income taxes where applicable

Benefits are closely integrated with payroll

Employees may participate in different combinations of benefit programs, creating variation between employees with similar compensation.

- Medical coverage
- Dental coverage
- Vision coverage
- Retirement plans
- HSAs
- FSAs
- Commuter programs
- Garnishments

Payroll frequency is more varied

More payroll cycles generally create more processing deadlines, more reviews, more funding activity, and more reconciliation work.

- Weekly payrolls
- Biweekly payrolls
- Semi-monthly payrolls
- Monthly payrolls

Year-end activities are highly visible

Many payroll teams dedicate substantial planning effort throughout the year to support successful year-end outcomes.

- Employee reporting
- Reconciliation activities
- Federal reporting
- State reporting
- Vendor coordination
- Employee communications

What Still Feels Familiar

- Calculating gross-to-net pay
- Processing bonuses and incentive payments
- Supporting new hires and terminations
- Managing payroll deductions
- Performing reconciliations
- Maintaining payroll records
- Responding to employee questions
- Ensuring employees are paid accurately and on time

Skills That Transfer Well

- Attention to detail

- Regulatory awareness
- Data validation
- Reconciliation experience
- Payroll system administration
- Confidentiality
- Process management
- Deadline management

Key Takeaways

- U.S. payroll often feels different because multiple layers of requirements may apply simultaneously.
- State requirements can create significant variation across employee populations.
- Employee-specific tax elections frequently influence payroll outcomes.
- Multiple payroll taxes, benefits, and reporting requirements operate together.
- Many core payroll activities remain consistent regardless of country.

Section 2 - Employee Information That Impacts Payroll Outcomes

Payroll systems process information. As a result, payroll outcomes are heavily influenced by the quality, accuracy, and timeliness of the information received. A simple employee update may affect pay calculations, tax withholding, benefit deductions, overtime eligibility, reporting requirements, employer obligations, and employee net pay.

Why Employee Information Matters

Employee Information	Potential Payroll Impact
Work location	May affect tax withholding, unemployment reporting, labor law requirements, and employer registrations
Home address	May affect tax reporting and withholding requirements
Tax elections	May affect federal, state, and local withholding calculations
Employment status	May affect benefit eligibility, accruals, and payroll calculations
Employee classification	May affect overtime treatment and pay calculations
Compensation information	Directly influences gross pay calculations
Benefit elections	Influence payroll deductions and taxable wages
Retirement elections	Affect payroll deductions and potentially taxable income
Garnishments	Create required payroll deductions
Leave status	May affect pay calculations, benefits, and payroll timing
Banking information	Determines where employee payments are sent

Work Location Matters

A change in work location can affect income tax withholding, state unemployment programs, local tax requirements, paid leave programs, wage and hour requirements, and employer registration obligations.

Home Address Matters Too

Home address information may influence tax reporting, year-end reporting, employee communications, payroll record accuracy, regulatory reporting requirements, and in some situations, withholding requirements.

Tax Elections Influence Payroll Results

Employees typically make tax withholding elections that affect how payroll systems calculate withholding amounts.

Employment Status Matters

An employee status change may influence benefit eligibility, payroll schedules, paid time off accruals, payroll calculations, and reporting requirements.

Employee Classification Matters

Classifications may affect overtime treatment, compensation calculations, eligibility requirements, and reporting activities.

Compensation Changes Require Attention

Compensation changes require review of effective dates, approval status, payroll timing, and calculation accuracy.

Why Accuracy Matters

Payroll outcomes are driven by employee data. A relocation, benefit election update, or retirement contribution change may affect net pay, tax withholding, benefit deductions, employer liabilities, reporting obligations, and year-end reporting.

Key Takeaways

- Employee master data drives many payroll calculations and reporting activities.
- Work location, home address, tax elections, employment status, and classifications influence payroll outcomes.
- Compensation and benefit changes frequently create payroll activity.
- Employee data validation is one of the most important payroll controls in the payroll process.

Section 3 - Pay Frequencies and Payroll Timing

Accurate payroll outcomes depend heavily on calendars, deadlines, review activities, approvals, funding schedules, and coordination among multiple stakeholders.

Key Idea

Payroll is as much about timing as it is about calculations.

Understanding Pay Frequency

Pay Frequency	Payrolls Per Year	Commonly Used For
Weekly	52	Construction, hospitality, retail, manufacturing
Biweekly	26	Common across many industries
Semi-monthly	24	Salaried and corporate employee populations
Monthly	12	Less common in the United States

Why Pay Frequency Matters

- Payroll processing schedules
- Payroll review activities
- Funding requirements
- Tax deposit schedules
- Benefit deductions
- Payroll workload
- Reconciliation activities

Payroll Timing: What Happens Before Employees Are Paid

Step	Example Activity
Time Collection	Employees submit hours worked, leave, and overtime
Payroll Inputs	New hires, terminations, compensation changes, and benefit elections are received
Payroll Processing	Payroll calculates earnings, taxes, deductions, and net pay
Payroll Review	Payroll teams validate results and investigate exceptions
Payroll Approval	Payroll is reviewed and approved
Payment	Direct deposits and paychecks are released
Post-Payroll Activity	Tax deposits, reporting, accounting, and reconciliation occur

Payroll Cut-Off Dates

A payroll cut-off date is the deadline for receiving information that should be included in a specific payroll cycle. Cut-off dates exist because payroll teams require time to review information, validate data, investigate discrepancies, and process payroll accurately.

- New hires
- Terminations
- Compensation changes
- Bonus payments
- Timecards
- Overtime
- Tax election updates
- Benefit elections

Processing Lead Time Matters

Day	Activity
Friday	Pay period closes
Monday	Timecards approved

Tuesday	Payroll processed
Wednesday	Payroll review and approval
Friday	Employees paid

Pay Period vs. Pay Date

The pay period is the period during which earnings are accumulated. The pay date is the date employees receive payment. Payroll calculations are generally based on the pay period, while many reporting, banking, and payroll administration activities are driven by the pay date.

Key Takeaways

- Payroll timing includes activities and deadlines before and after payroll processing.
- Payroll cut-off dates help ensure information can be reviewed and processed accurately.
- Late changes often create timing challenges, even when the information itself is accurate.
- Successful payroll processing depends on coordination across multiple stakeholders.

Section 4 - Deductions and Benefits

For many professionals supporting U.S. payroll for the first time, deductions and benefits are one of the areas that feels most different from payroll environments in other countries. In the United States, employers frequently offer a broad range of benefit programs that are administered through payroll.

Why Deductions and Benefits Matter

When employees review paychecks, one of the first things they often notice is a change in net pay. In many situations, the difference is not related to compensation; it is related to deductions.

- New benefit enrollments
- Retirement plan elections
- Coverage changes
- Garnishments
- Deduction corrections
- Benefit eligibility changes

U.S. Payroll Includes Both Mandatory and Voluntary Deductions

Mandatory Deductions

- Federal income tax withholding
- State income tax withholding
- Local income tax withholding where applicable
- Social Security
- Medicare
- Court-ordered deductions
- Certain government-required programs

Voluntary Deductions

- Medical insurance
- Dental insurance
- Vision insurance
- Retirement plan contributions
- HSAs
- FSAs
- Life insurance
- Disability insurance
- Commuter programs
- Other employer-sponsored benefits

Not All Deductions Affect Payroll the Same Way

Some deductions simply reduce employee net pay. Others may also affect taxable wages. Depending on the deduction, they may affect taxable wages, income tax withholding, certain payroll tax calculations, and year-end reporting amounts.

Benefit Elections Frequently Create Payroll Activity

- New hire enrollment
- Annual open enrollment
- Marriage
- Birth or adoption of a child
- Divorce
- Loss of coverage
- Benefit plan changes

Timing Matters

- Enrollment deadlines
- Coverage effective dates

- Deduction start dates
- Deduction stop dates
- Leave of absence events
- Payroll cut-off dates

Key Takeaways

- U.S. payroll commonly includes both mandatory and voluntary deductions.
- Employee benefit elections often create payroll variation between employees.
- Some deductions affect only net pay, while others may also affect taxable wages and payroll calculations.
- Effective dates and timing are critical to accurate payroll deductions.

Section 5 - Payroll Vendors and Managed Payroll Services

Many organizations use third-party providers to support U.S. payroll operations. However, not all payroll providers offer the same level of service. It is important to understand the difference between a payroll vendor and a managed payroll service provider.

Model	Basic Approach
In-house payroll	The employer performs payroll operations internally.
Payroll vendor	The employer prepares payroll data and the vendor processes payroll.
Managed payroll service	The provider performs much of the payroll operation on the employer's behalf while the employer retains governance and accountability.

Payroll Vendor

- Payroll technology
- Payroll calculations
- Tax calculations
- Reporting tools
- Payment processing capabilities
- Payroll record maintenance

Simple Way to Think About It

The employer prepares the payroll. The vendor processes it.

Managed Payroll Service

A managed payroll service builds upon the payroll vendor model. In addition to payroll technology and processing capabilities, the provider often performs payroll operational activities on behalf of the organization.

Simple Way to Think About It

The provider performs much of the payroll operation while the employer retains ownership and accountability.

What Payroll Vendors Typically Do

- Calculating gross-to-net pay
- Calculating tax withholdings
- Calculating deductions
- Producing employee payments and pay statements
- Generating payroll reports
- Maintaining payroll records
- Supporting tax filing services when contracted
- Producing year-end forms such as Forms W-2

What Payroll Vendors Typically Do Not Do

- Determine employee compensation
- Approve payroll
- Approve bonuses or overtime
- Approve promotions or terminations
- Create company payroll policy
- Own employee data
- Make employment decisions

What Managed Payroll Service Providers May Do

- Collecting payroll inputs
- Validating payroll data

- Entering approved payroll changes
- Processing new hires and terminations
- Reviewing payroll results
- Investigating payroll exceptions
- Coordinating payroll tax activities
- Supporting employee payroll inquiries
- Performing end-to-end payroll operations

Key Principle

Outsourcing payroll does not outsource responsibility.

Key Takeaways

- Payroll vendors and managed payroll service providers support payroll differently.
- Managed payroll service providers may perform significant day-to-day payroll operational activities.
- The employer generally remains responsible for payroll governance and employment-related decisions.
- Payroll review activities remain important even when payroll operations are outsourced.

Section 6 - Payroll Reconciliation

Payroll reconciliation is a universal payroll concept, but in the United States it often extends beyond employee pay and payroll calculations. Payroll affects taxes, deductions, benefits, accounting, employer liabilities, reporting obligations, and year-end activities.

Core Question

Does the payroll accurately reflect what should have happened?

At a practical level, payroll reconciliation is the process of comparing payroll results against supporting information to determine whether payroll was processed accurately.

Why Payroll Reconciliation Matters

- Tax reporting
- Benefit deductions
- Retirement contributions
- Payroll accounting
- Employer tax liabilities
- Financial reporting
- Year-end reporting

What Gets Reconciled?

Employee Pay

- Salary payments
- Hourly earnings
- Overtime
- Bonuses
- Commissions
- Retroactive adjustments

Time and Attendance

- Regular hours
- Overtime hours
- Paid time off
- Holiday pay
- Leave-related activity

Employee Changes

- New hires
- Terminations
- Promotions
- Salary increases
- Department transfers
- Work location changes

Taxes

- Federal taxes
- State taxes
- Local taxes where applicable
- Social Security
- Medicare

Deductions

- Medical insurance
- Dental insurance
- Vision insurance
- Retirement contributions

- FSAs
- HSAs
- Garnishments

Payroll and Accounting

- Payroll expense
- Benefit expense
- Payroll-related liabilities
- Accrued payroll balances
- General ledger postings

Types of Payroll Reconciliation

- Pre-payroll reconciliation to identify issues before employees are paid.
- Post-payroll reconciliation to confirm payments, journals, taxes, deductions, and balances.
- Period-end and year-end reconciliation to support tax filings, employee forms, financial statements, and reporting totals.

Key Takeaways

- Payroll reconciliation verifies that payroll accurately reflects approved payroll information.
- Reconciliation extends beyond employee pay and often includes taxes, deductions, benefits, accounting, and reporting activities.
- Reconciliation is best viewed as a quality assurance process rather than simply an accounting activity.

Section 7 - Year-End Readiness

Year-End Readiness is the process of ensuring that all payroll information for the calendar year is complete, accurate, and ready for final tax reporting before the year closes.

Objective

Ensure payroll records are complete and accurate so employees, tax authorities, and the organization receive correct year-end information.

Why Year-End Readiness Matters

- Employee tax forms
- Employer tax reporting
- Financial reporting
- Benefit reporting
- Payroll tax reconciliation
- Year-end payroll reporting

What Payroll Teams Review During Year-End Preparation

Employee Information

- Legal name
- Social Security Number or other applicable taxpayer identifier
- Home address
- Work location
- Employment status
- Tax withholding elections

Earnings

- Regular wages
- Overtime
- Bonuses
- Commissions
- Taxable fringe benefits
- Retroactive adjustments

Taxes

- Federal taxes
- State taxes
- Local taxes where applicable
- Social Security
- Medicare

Deductions and Benefits

- Health insurance deductions
- Retirement contributions
- FSAs
- HSAs
- Garnishments

Payroll Reconciliation

- Gross wages
- Taxable wages
- Taxes withheld
- Benefit deductions
- Employer tax liabilities
- Payroll accounting balances

Year-End Requires Cross-Functional Coordination

Team	Typical Year-End Responsibilities
Payroll	Reconcile payroll information, validate year-to-date balances, prepare reporting
Human Resources	Review employee information and employment changes
Benefits Teams	Validate benefits deductions and annual contribution information
Finance	Reconcile payroll expenses and payroll-related liabilities
Payroll Providers	Support reporting, tax forms, and contracted payroll services

Key Takeaways

- Year-end readiness is an ongoing process, not a single December activity.
- Payroll information accumulated throughout the year becomes the basis for year-end reporting.
- Reconciliation is one of the most important year-end control activities.
- Preparing early helps reduce errors, corrections, and reporting challenges.

Section 8 - Payroll Challenge Situations

Payroll challenge situations are events that create additional risk, complexity, urgency, or uncertainty within the payroll process. These situations may involve employee changes, organizational changes, system changes, vendor changes, or unexpected operational issues.

Category	Examples
Employee-level challenges	Hires, terminations, promotions, relocations, leave events, benefit changes
Organizational challenges	Mergers, acquisitions, restructuring, workforce changes, new entities
Operational challenges	Missing information, late approvals, system failures, incorrect data, process breakdowns

Vendor Transitions

A vendor transition occurs when an organization changes how payroll is processed or changes the provider supporting payroll operations. These transitions often require data migration, system configuration, parallel testing, and cutover management.

Mergers and Acquisitions

Mergers and acquisitions often create significant payroll complexity because multiple organizations, systems, processes, and employee populations must be integrated. Payroll teams often review employee data integration, payroll calendars, benefits alignment, and tax reporting considerations.

Organizational Changes

Restructuring, department realignment, workforce reductions, expansion into new locations, remote work initiatives, and new business entities can all create payroll impacts.

Unexpected Payroll Issues

- Missing payroll information
- Late payroll transactions
- Incorrect information
- Payroll system issues

How Payroll Teams Manage Payroll Challenges

- Change management
- Data validation
- Communication
- Escalation procedures

Key Takeaways

- Payroll challenge situations create additional complexity, risk, or urgency.
- Payroll challenges generally fall into employee-level, organizational, and operational categories.
- A mature payroll function is not simply a payment processor; it is also a control function that helps manage risk, change, compliance obligations, and operational continuity.

Section 9 - Questions Worth Asking

One of the most valuable skills a payroll professional develops is knowing which questions to ask. Payroll professionals regularly work with changing employee information, deadlines, payroll systems, deductions, taxes, reconciliations, and exceptions.

Guiding Question

What do I need to know to confidently process, review, and troubleshoot payroll?

Payroll Calendar and Timing

- What is the payroll frequency?
- What are the payroll periods and pay dates?
- When are payroll inputs due?
- When does payroll processing begin?
- How much time is available for review?
- What happens if information misses the payroll cut-off?
- How are urgent payroll requests handled?

Employee Information and Payroll Inputs

- Which employee information affects payroll?
- What system is the source of employee information?
- How are employee changes communicated to payroll?
- Are effective dates accurate?
- How are work location changes handled?
- Are pay rates, tax elections, benefit elections, and employee statuses current?

Earnings and Pay Rules

- What earnings types exist?
- Are employees paid hourly, salaried, or both?
- How is overtime calculated?
- How are bonuses and commissions processed?
- Are shift differentials used?
- How are retroactive payments and corrections handled?

Taxes and Compliance

- Which states have employees?
- Are local taxes applicable?
- How are employee relocations handled?
- How are tax changes communicated and monitored?
- Are unusual tax variances investigated?

Benefits and Deductions

- What deductions exist?
- Which deductions affect taxable wages?
- Which deductions are taken after taxes?
- How are benefit elections communicated to payroll?
- How are missed deductions handled?
- Are annual contribution limits monitored?

Payroll Reconciliation and Controls

- What payroll reports are reviewed?
- What reconciliation activities are performed?
- Are variances reviewed?
- How are payroll errors documented?
- Does payroll reconcile to accounting records?
- Are benefit deductions reconciled to provider records?

Year-End Readiness

- When does year-end preparation begin?
- Has employee information been reviewed?
- Are year-to-date balances accurate?
- Have payroll taxes and benefit deductions been reconciled?
- How are year-end corrections handled?

Payroll Challenges and Exception Management

- Are there missing payroll inputs?
- Are there late transactions?
- Are there unusual pay changes?
- Are there system issues affecting payroll?
- Are payroll exceptions awaiting resolution?
- How are urgent payroll issues handled?

Questions Before Every Payroll Run

- Are all employee changes complete and approved?
- Are all hours and time records approved?
- Are there unusual pay changes this cycle?
- Are there new hires or terminations?
- Are there employee work location changes?
- Are deductions accurate?
- Do payroll results appear reasonable?
- Have payroll exceptions been reviewed?
- Has payroll completed all required reviews?

Section 10 - Quick Reference Review Checklist

This checklist provides a practical review tool for professionals supporting U.S. payroll operations. It can be used before payroll processing, during payroll review, and when investigating payroll questions or exceptions.

Employee Information Review

- Have all approved employee changes been received?
- Are employee work locations accurate?
- Have employee address changes been updated?
- Are new hires entered correctly?
- Are terminations processed appropriately?
- Are employee statuses correct?
- Are compensation changes approved and entered correctly?
- Are tax withholding elections current?
- Have benefit elections been updated?

Why It Matters

Employee data drives payroll outcomes. Incorrect or incomplete information can affect pay, taxes, deductions, reporting, and compliance requirements.

Payroll Timing Review

- Are all payroll deadlines being met?
- Have payroll inputs been received?
- Have time records been approved?
- Have compensation changes been approved?
- Have benefit changes been received?
- Have payroll cut-off dates been observed?
- Are there late transactions requiring special handling?
- Are off-cycle payments required?

Why It Matters

Accurate information submitted too late can still create payroll issues.

Earnings Review

- Are salary payments reasonable?
- Are hourly payments reasonable?
- Have overtime payments been reviewed?
- Have bonus and commission payments been reviewed?
- Have retroactive adjustments been validated?
- Are there unusual earnings requiring additional review?

Why It Matters

Earnings directly influence employee pay, deductions, taxes, and reporting.

Taxes and Compliance Review

- Are employee work locations accurate?
- Have state changes been reviewed?
- Are tax elections current?
- Do payroll tax amounts appear reasonable?
- Have unusual tax variances been investigated?
- Have employee relocations been reviewed for payroll impact?

Why It Matters

U.S. payroll often includes federal, state, and local tax obligations that may vary based on employee circumstances.

Benefits and Deductions Review

- Are benefit deductions appearing correctly?
- Are deduction amounts reasonable?
- Have new enrollments been processed?
- Have benefit changes been applied correctly?
- Have retirement deductions been updated?
- Have deduction start and stop dates been reviewed?
- Are garnishments active where required?

Why It Matters

Deductions may affect net pay, taxable wages, reporting, and employee experience.

Payroll Reconciliation Review

- Do payroll totals appear reasonable?
- Are gross wages consistent with expectations?
- Are deduction totals reasonable?
- Are tax totals reasonable?
- Have significant variances been explained?
- Have unusual employee-level payroll results been investigated?
- Have reconciliation activities been completed?

Why It Matters

Reconciliation helps confirm that payroll accurately reflects approved information.

Payroll Exception Review

- Are there missing timesheets?
- Are there missing approvals?
- Are there missing employee records?
- Are there system issues affecting payroll?
- Are there unresolved payroll tickets?
- Are there unusual employee pay results?
- Have all exceptions been documented and reviewed?

Why It Matters

Many payroll issues originate from exceptions, not routine payroll processing.

Year-End Readiness Review

- Is employee information current?
- Are year-to-date balances being monitored?
- Are tax balances being reconciled?
- Are benefit deductions being reviewed?
- Are payroll corrections being addressed promptly?
- Are taxable benefits being tracked?
- Are year-end activities being planned?

Why It Matters

Successful year-end processing is usually the result of activities performed throughout the year.

Questions to Ask Before Every Payroll Run

- Have all employee changes been received?
- Have all payroll inputs been approved?
- Are work locations accurate?
- Are deductions correct?
- Are taxes reasonable?
- Have unusual variances been investigated?
- Are there unresolved payroll exceptions?
- Does payroll appear consistent with expectations?
- Can payroll results be explained if questioned?

- Is payroll ready for approval?

Final Payroll Review Mindset

Strong payroll review is not just about asking whether payroll calculated correctly. It also involves asking whether payroll received the correct information, whether the information was processed at the correct time, whether all required reviews were completed, and whether the results can be explained and supported.

Final Thoughts

Supporting U.S. payroll involves more than processing payroll. Payroll outcomes are influenced by employee information, timing, organizational changes, benefit activity, technology, vendors, reporting requirements, and collaboration across multiple business functions.

This guide was designed to provide a practical foundation for professionals who support U.S. payroll operations and interact with the processes, systems, and stakeholders that help make payroll possible.

About the Author

Cilicia Burnett, CPP, is a payroll executive with more than 20 years of experience in U.S. and global payroll operations, payroll transformation, implementation, compliance, process improvement, and cross-functional collaboration.

Through CBSG LLC, she develops practical resources designed to help professionals better understand the operational realities that influence payroll outcomes.

About CBSG LLC

CBSG LLC provides practical payroll operations resources, tools, and insights designed to support payroll professionals, global teams, and business partners who work alongside payroll functions.

